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SPECIFICATION

Please amend the specification as follows:

At page 1, between lines 1 and 2, insert:

DESCRIPTION

BACKGROUND OF THE INVENTION

Field of the Invention

At page 1, between lines 12 and 13, insert:

Background Description

At page 1, between lines 25 and 26, insert:

SUMMARY OF THE INVENTION

At page 1, last paragraph:

This object is achieved according to the invention by a panel having the features of Claim 1 and a support board and a process for producing the same according to Claims 11 {sic} and 15, respectively. Advantageous configurations and developments of the invention are described in the subclaims.

At page 2, last paragraph:

Urea-formaldehyde resins (UF resins) or melamin {sic}-enhanced urea-formaldehyde resins (MUF) are advantageously used for gluing the woodbased materials or fibers of the

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support board. It is also possible to use isocyanates as the means for gluing the fibers [sic] in the support board, the invention providing isocyanates with gluing factors of less than 20%. On account of their high heat resistance, isocyanates also make it possible to realize higher gluing factors. It is likewise the case that the addition of isocyanates maintains the strength during heat-intensive coating of the support board since, if use is made exclusively of urea-formaldehyde resins, there is a tendency for the support board to undergo a loss in strength during coating.

At page 3, paragraph spanning lines 7-25:

A development of the invention provides that the support board has a non-uniform density distribution over the cross section from the top side to the underside, the cover layer located on the underside having a density in the region of 1000 kg/m^3 , whereas the central layers in the cross section are compressed to 400 kg/m^3 - 600 kg/m^3 . The top side has a lower density than the underside, but advantageously a greater density than in the center of the support board. The higher levels of compression on the top side and underside ensures a high resistance against vertical mechanical loading, as is necessary, for example, when used for floor panels. A panel with such a support board is provided on the top side and the underside in each case with a termination layer, which usually comprises a melamin [sic]-impregnated decorative layer or counteracting layer, in order additionally to protect the support board against mechanical damage.

At page 5, between lines 15 and 16, insert:

BRIEF DESCRIPTION OF THE DRAWINGS

At page 5, between lines 24 and 25, insert:

DETAILED DESCRIPTION OF EMBODIMENTS OF THE INVENTION

At page 7, last paragraph:

As an alternative to spraying the fiber mat with water, it is also possible for other heat-conducting media to be introduced specifically into the fibers, or applied to the fibers, in order to achieve an asymmetrical density distribution over the thickness of the support board. Liquids other than water may be used. It is likewise possible for an appropriate distribution of the woodbased materials or fibers to result in the mat which is to be pressed being such that the support board has an asymmetrical density distribution, for example by the top cover layer consisting of [sic] a material which cannot be compressed to such a high extent.

At page 10, last paragraph:

~~The present invention relates to a~~ A panel, in particular floor panel, having a support board (1) made of glued and compressed fiber material to which a termination layer (10) is applied in each case on a top side (15) and an underside (5), and the termination layer (10) of the top side (15) has a structured surface, and to a process for producing such a panel or such a support board. The object of the invention is to provide a panel or a support board (1) comprising binders and fillers and also a process for producing the same, by means of which surface-structured panels can be produced more quickly and cost-effectively. This object is achieved in that the density on the top side (15) of the support board (1) is lower than the density of the support board (1) on the underside (5).

~~(Figure 1)~~